

Decisions Under the Sales Tax Act 1932-33

Customs Department,  
Wellington, 11 October 1951.

THE following decisions in interpretation of the Sales Tax Act 1932-33 are published for public information:—

Record No.	Exemption.	No. of Decision.	Goods Included Under Exemption.
(s) 5/9	Apparel and clothing .. .. .	107	Studs, collar and shirt.
(s) 5/9	Apparel and clothing .. .. .	107	Cuff links.
(s) 20/50	Asbestos fibre, rope, &c., and similar non-combustible heat insulating materials	107	Sectional pipe coverings made from non-combustible heat insulating material.
(s) 2/79/4	Brushes .. .. .	107	Feather and similar dusters.
(s) 21/90	Cleansing powders, liquids, &c. .. .. .	107	Chemical preparations, not being soap or containing soap, for removing rust and scale from metal.
(s) 6/3/42	Labels, printed .. .. .	107	Labels, printed, for fixing to lending library books to indicate such particulars as ownership, date of issue, &c.
(s) 15/1	Machinery, &c., of a class or kind which if they had been approved under item 352 of the Customs Tariff would have been admitted thereunder	107	Valves, taps, tobies, hydrants, and similar articles of any material other than brass or other copper alloy.*
(s) 21/13	Medicinal preparations for the relief of coughs and colds	107	Nyal Decongestant Cough Elixir.
(s) 21/13/20	Medicinal preparations for the relief of coughs and colds	107	Vicks Cetamium Cough Syrup.
(s) 8/20	Metal in ingots, &c. .. .. .	107	Metal in sheet, plate, or strip, &c., lacquered or enamelled.
(s) 3/85	Metal in ingots, &c. .. .. .	107	Wire, precious metal.
(s) 3/84/3	Pipes, &c., galvanized iron, &c., not exceeding 2 in.	107	Pipes, asbestos-cement.
(s) 21/114	Sacramental vessels, &c. .. .. .	107	Vases, altar, bearing an inscription or other marking, such as a cross, sacred monogram, or words, indicating that they are for religious use in Churches.
(s) 15/1	Taps, 1 in. and under .. .. .	107	Taps, wooden.
(s) 11/1	Vehicles—viz., farm wagons .. .. .	107	Trailers, single-axled, springless.†
(s) 9/6	Washers .. .. .	107	Pump washers or leathers.

\* Cancels the decision in M.D. 97—Valves, taps, tobies, hydrants, and other similar articles of any material other than brass or other copper alloy or of wood.  
† Cancels the decision in M.D. 55—Trailers, single axled and springless when sold to bona fide farmers exclusively for their own use on farms.

(M.D. 107)

No. of Decision.	Goods.
(s) 2/163 .. .. . 108	Engines, motors, and other driving devices which— (a) Form an integral and inseparable part of a taxable machine or appliance; or (b) Are mounted in the same housing as a taxable machine or appliance; or (c) Form part of the structure of a taxable machine or appliance,— are to be regarded as liable to sales tax.

(M.D. 108)

D. G. SAWERS, Comptroller of Customs.

Decisions Under Customs Acts

Customs Department, Wellington, 11 October 1951.

IT is hereby notified for public information that it has been decided to interpret the Customs Acts in relation to the under-mentioned articles as follows:—

NOTES.—(a) "Not elsewhere included" appears as n.e.i.; "other kinds" as o.k.; "articles and materials suited for, and to be used solely in, the fabrication or repair of goods within New Zealand" as a. and m.s. (b) Articles marked thus † are revised decisions. (c) The rates of duty payable on goods set out hereunder have not been shown except in the case of goods classed under Tariff items 416, 448, and 449, and of goods admitted (under the provisions of section 11 of the Customs Amendment Act, 1927) at a rate of duty lower than that provided for in the First Schedule to the Customs Acts Amendment Act, 1934. Where goods are admitted under the provisions of section 11 aforesaid, the reduced rate is marked with an asterisk. (d) Steam-engines, gas-engines, oil-engines, and electric or other motors are not, unless otherwise indicated, to be regarded as parts of the machines with which they are imported. (e) Surtax as provided for in section 5 of the Customs Acts Amendment Act, 1930, or primage duty as provided for in section 4 of the Customs Acts Amendment Act, 1931, as the case may be, is payable in addition to the duties set out hereunder.

Record.	Goods.	Classified Under Tariff Item No.	Rate of Duty.	
			British Preferential Tariff.	General Tariff.
155-9/1/21	Boots, shoes, and other footwear, viz. :— Boots and shoes n.e.i., composed of canvas with rubber soles solutioned to the uppers, including goloshes and overshoes, viz. :— (1) Footwear with uppers of canvas and with soles and heels of moulded rubber solutioned thereto (even though the heel may be moulded separately from the sole). (2) Bathing shoes or sandals having canvas uppers with rubber soles solutioned thereto. (3) Bathing shoes of rubber with rubber soles solutioned thereto. (4) NOTE.—For the purposes of Tariff item 196 (1) :— (a) The heel is to be regarded as part of the sole. (b) The insertion of a wedge or platform of any material above the rubber sole, or between the laminations of the rubber sole will not prejudice admission under Tariff item 196 (1). (c) Textiles of any material are to be regarded as embraced by the term "canvas". (d) Soles consisting principally of rubber but with an admixture of cork are to be regarded as rubber. The following decisions are cancelled— M.O. 35 : (1) "Footwear with uppers of canvas, &c." (2) "Bathing shoes or sandals, &c." (3) "NOTE.—For the purposes of Tariff item 196 (a) the heel, &c." (4) "Bathing shoes of rubber, &c." "Footwear having textile uppers with soles solutioned to the uppers, where either the heel or the sole is composed of material other than rubber, &c."	196 (1)	.. .. .	

(T.O. 155)

D. G. SAWERS, Comptroller of Customs.